

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX RETURN FOR COMBINED GROUPS

YOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS RECEIPTS WERE GREATER THAN \$150,000 OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$75,000 FOR AT LEAST ONE NEXUS MEMBER OF THE COMBINED GROUP.

LINE-BY-LINE INSTRUCTIONS

STEP 1 Name And FEIN	At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year. Please PRINT the principal NH business organization's name and federal employer identification number in the spaces provided.	
BET-80-WE Apportionment	Business Enterprise Tax Base Apportionment: Form BET-80-WE, BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP, must be completed in order to determine the values for Lines 1, 2 and 3 of the Form BET-WE. NOTE: BET Nexus differs from BPT Nexus	
STEP 2 Compute the Taxable Enterprise Value Tax Base	Line 1	Enter the total amount from the BET-80-WE, Line 17(D).
	Line 2	Enter the total amount from the BET-80-WE, Line 24(D).
	Line 3	Enter the total amount from the BET-80-WE, Line 29(D).
	Line 4	Enter the sum of Lines 1, 2 and 3.
STEP 3 Figure Your Tax	Line 5	Multiply Line 4 by .0075.
	Line 6	STATUTORY CREDITS (a) Enter the amount of any CDFA (Investment Tax Credit) claimed pursuant to RSA 162-L:10. The amount of the credit shall not exceed the lesser of the total Business Enterprise Tax liability or \$200,000 for taxable periods ending prior to July 1, 1999 or \$1,000,000 for taxable periods ending after June 30, 1999. If you also claim this credit on your BPT or other tax form(s) the combined total shall not exceed \$200,000 for taxable periods ending prior to July 1, 1999 or \$1,000,000 for taxable periods ending after June 30, 1999. (b) Enter the Community Reinvestment and Opportunity (CROP) Credit as authorized by your agreement with the Dept of Resources and Economic Development (DRED) under RSA 162-N.
	Line 7	Enter the amount of Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO. Enter the amount from Line 7 on Line 1(a) of the BT-Summary. NOTE: The allowable amount of CDFA (Investment Tax Credit) must be determined and applied on a separate entity basis for each nexus business enterprise.

For the CALENDAR year **2003** or other taxable period beginning _____ and ending _____
 Mo Day Year Mo Day Year

STEP 1 Please Print or Type	Name of Principal NH Business Organization		FEDERAL EMPLOYER IDENTIFICATION NUMBER	
If your business activities are conducted both inside and outside New Hampshire AND the business enterprise is subject to a business privilege tax, a net income tax, a franchise tax based upon net income or a capital stock tax in another state, whether or not it is actually imposed by the other state, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80-WE to determine the values for Lines 1, 2 and 3. Form BET-80-WE may be obtained from our web site at www.state.nh.us/revenue or by calling (603) 271-2192.				
STEP 2 Compute the Taxable Enterprise Value Tax Base	1 Dividends Paid	1		
	2 Compensation and Wages Paid or Accrued	2		
	3 Interest Paid or Accrued	3		
	4 Taxable Enterprise Value Tax Base (Sum of Lines 1, 2 and 3)		4	
STEP 3 Figure Your Tax	5 NH Business Enterprise Tax (Line 4 multiplied by .0075)		5	
	6 STATUTORY CREDIT (a) RSA 162-L:10, CDFA-Investment Tax Credit	6(a)		
	(b) RSA 162-N, CROP Credit	6(b)	6	
	7 Business Enterprise Tax Net of Statutory Credit (Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO.) ENTER THIS AMOUNT ON LINE 1(a) OF THE BT-SUMMARY.		7	
IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.				